

**CONFIDENTIAL**OFFICE OF THE COMPTROLLERFUNCTIONS AND ACTIVITIES - DUTIES AND

The mission of the Office of the Comptroller is to plan, direct, and supervise all budgetary and financial operations of the Agency on a world-wide basis and provide machine record service (IBM) relating to administrative matters. Briefly, it may be stated that the Comptroller has four important functions: first, that of obtaining the necessary funds, because without funds nothing can be accomplished; second, that of seeing that the funds obtained are obligated and expended in accordance with the provisions of approved plans, general laws and regulations, and rules and regulations of the Agency; third, that of properly accounting for the many valuable assets of the Agency, such as vast varieties and quantities of inventory, real estate, proprietary investments, etc.; and fourth, that of keeping the officials of the Agency informed as to the financial status of their operations.

The Comptroller is also charged with the responsibility for preparing budget and fiscal services for the

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The actions of the Comptrollers of the regular Federal agencies are governed by provisions of laws, regulations, G.A.O. Decisions, and precedents of long-standing from which they have no authority to deviate. The established budget and fiscal methods and procedures of the Federal Government were not designed to support intelligence activities and cold war operations. The broad powers and authorities given this Agency and the many unusual operations performed by the Agency makes the job of the Comptroller a very difficult one, because there are very few

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precedents relating to intelligence and cold war operations which can be followed.

In order to protect the identity of payees, devious and unorthodox methods must be used, yet it is essential that expenditures and accounting be factual and accurate. Intelligence and cold war operations are so susceptible to immediate changes, emergencies, and contingencies, all of which, at times, have a drastic financial impact. So, the Office of the Comptroller and its staff have to be flexible and ingenious in order to cope with various situations as they occur.

The Office of the Comptroller consists of two staffs and four divisions.

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